NIT-320-02

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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JUN U.1 2007

Applicants:

M. MOCHIZUKI et al.

Serial No.:

10/774,370

Filed:

February 10, 2004

For:

A METHOD FOR MANUFACTURING A MAGNETIC HEAD,

FOR PERPENDICULAR RECORDING (As Amended)

Group:

3729

Examiner:

A. Tugbang

REPLY

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

June 1, 2007

Sir:

In response to the Office Action dated February 1, 2007, the period for reply thereto being extended one month by the attached Petition for Extension of Time to expire June 1, 2007, reconsideration and withdrawal of the outstanding rejections and allowance of the present application are respectfully requested in view of the following amendments and remarks.

Amendments to the Claims begin on page 2.

Remarks are included following the amendments.

Do Not Ester